

1 AN ACT concerning State government.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing Section  
5 10-152 as follows:

6 (35 ILCS 200/10-152)

7 (Text of Section before amendment by P.A. 99-560)

8 (Section scheduled to be repealed on December 31, 2016)

9 (P.A. 99-560 contained an extension of the internal  
10 repealer, but does not take effect until January 1, 2017)

11 Sec. 10-152. Vegetative filter strip assessment.

12 (a) In counties with less than 3,000,000 inhabitants, any  
13 land (i) that is located between a farm field and an area to be  
14 protected, including but not limited to surface water, a  
15 stream, a river, or a sinkhole and (ii) that meets the  
16 requirements of subsection (b) of this Section shall be  
17 considered a "vegetative filter strip" and valued at 1/6th of  
18 its productivity index equalized assessed value as cropland. In  
19 counties with 3,000,000 or more inhabitants, the land shall be  
20 valued at the lesser of either (i) 16% of the fair cash value  
21 of the farmland estimated at the price it would bring at a  
22 fair, voluntary sale for use by the buyer as a farm as defined  
23 in Section 1-60 or (ii) 90% of the 1983 average equalized

1 assessed value per acre certified by the Department of Revenue.

2 (b) Vegetative filter strips shall meet the standards and  
3 specifications set forth in the Natural Resources Conservation  
4 Service Technical Guide and shall contain vegetation that (i)  
5 has a dense top growth; (ii) forms a uniform ground cover;  
6 (iii) has a heavy fibrous root system; and (iv) tolerates  
7 pesticides used in the farm field.

8 (c) The county's soil and water conservation district shall  
9 assist the taxpayer in completing a uniform certified document  
10 as prescribed by the Department of Revenue in cooperation with  
11 the Association of Illinois Soil and Water Conservation  
12 Districts that certifies (i) that the property meets the  
13 requirements established under this Section for vegetative  
14 filter strips and (ii) the acreage or square footage of  
15 property that qualifies for assessment as a vegetative filter  
16 strip. The document shall be filed by the applicant with the  
17 Chief County Assessment Officer. The Chief County Assessment  
18 Officer shall promulgate rules concerning the filing of the  
19 document. The soil and water conservation district shall create  
20 a conservation plan for the creation of the filter strip. The  
21 plan shall be kept on file in the soil and water conservation  
22 district office. Nothing in this Section shall be construed to  
23 require any taxpayer to have vegetative filter strips.

24 (d) A joint report by the Department of Agriculture and the  
25 Department of Natural Resources concerning the effect and  
26 impact of vegetative filter strip assessment shall be submitted

1 to the General Assembly by March 1, 2006.

2 (e) This Section is repealed on December 31, 2026 ~~2016~~.

3 (Source: P.A. 94-1002, eff. 7-3-06.)

4 (Text of Section after amendment by P.A. 99-560)

5 (Section scheduled to be repealed on December 31, 2016)

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22 to the General Assembly by March 1, 2006.

23 (e) This Section is repealed on December 31, 2026 ~~2026~~.

24 (Source: P.A. 99-560, eff. 1-1-17.)

25 Section 99. Effective date. This Act takes effect upon  
26 becoming law.